

EXHIBIT A

HOSPITAL DAMAS INC.

Case No. 10-08844

Analysis of Rates of PR Based Certified Public Accounting Firms
with Experience in Restructuring Advisory Services and Health Care

Standard Billing Rates (Per Hour)									
Staff	FPV & Galindez CPAs, PSC	Monge Robertin & Asociados, Inc.	Parissi, P. S. C.	LLM & D	Rodriguez & Espada, CPA	Irizarry, Rodriguez & Co., PSC	PKF, LLP	Average	J.H. Cohn, LLP
	Exhibit B	Unavailable	Exhibit C	Exhibit D	Exhibit E	Exhibit F	Exhibit G		
Partner	\$ 180.00	\$ 200.00	\$ 200.00	\$ 160.00	\$ 100.00	\$ 185.00	\$150.00-\$175.00	\$ 197.92	\$550.00-\$720.00
Director/Manager	\$ 140.00	\$ 125.00	\$ 125.00	\$ 115.00	N/A	\$ 95.00	\$100.00-\$125.00	\$ 120.00	\$460.00-\$550.00
Seniors	\$ 125.00	\$ 125.00	\$ 100.00	\$ 105.00	\$ 75.00	N/A	\$75.00-\$85.00	\$ 106.00	\$185.00-\$360.00
Staff	\$ 85.00	\$ 65.00	\$ 85.00	\$ 60.00	\$ 50.00	\$ 50.00	\$60.00-\$65.00	\$ 65.83	\$185.00-\$360.00
Para Professionals	\$ 75.00	\$ 35.00	\$ 25.00	\$ 47.00	N/A	N/A	\$30.00-\$40.00	\$ 45.50	\$155.00-\$175.00